

110TH CONGRESS  
2D SESSION

# S. 19

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate a portion of their income tax payment to provide assistance to homeless veterans, and for other purposes.

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## IN THE SENATE OF THE UNITED STATES

NOVEMBER 20, 2008

Mrs. CLINTON introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate a portion of their income tax payment to provide assistance to homeless veterans, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. DESIGNATION OF INCOME TAX PAYMENTS TO**  
4       **HOMELESS VETERANS ASSISTANCE FUND.**

5       (a) IN GENERAL.—Subchapter A of chapter 61 of the  
6 Internal Revenue Code of 1986 (relating to information  
7 and returns) is amended by adding at the end the fol-  
8 lowing new part:

1 **“PART IX—DESIGNATION OF INCOME TAX PAY-**  
 2 **MENTS TO HOMELESS VETERANS ASSIST-**  
 3 **ANCE FUND**

“Sec. 6098. Designation to Homeless Veterans Assistance Fund.

4 **“SEC. 6098. DESIGNATION TO HOMELESS VETERANS AS-**  
 5 **SISTANCE FUND.**

6 “(a) IN GENERAL.—Every individual (other than a  
 7 nonresident alien) whose adjusted income tax liability for  
 8 the taxable year is \$3 or more may designate that \$3 shall  
 9 be paid over to the Homeless Veterans Assistance Fund  
 10 in accordance with the provisions of section 9511. In the  
 11 case of a joint return of husband and wife having an ad-  
 12 justed income tax liability of \$6 or more, each spouse may  
 13 designate that \$3 shall be paid to the fund.

14 “(b) ADJUSTED INCOME TAX LIABILITY.—For pur-  
 15 poses of subsection (a), the term ‘adjusted income tax li-  
 16 ability’ means, for any individual for any taxable year, the  
 17 excess (if any) of—

18 “(1) the income tax liability (as defined in sec-  
 19 tion 6096(b)) of the individual for the taxable year,  
 20 over

21 “(2) any amount designated by the individual  
 22 (and, in the case of a joint return, any amount des-  
 23 ignated by the individual’s spouse) under section  
 24 6096(a) for such taxable year.

1 “(c) MANNER AND TIME OF DESIGNATION.—A des-  
 2 ignation under subsection (a) may be made with respect  
 3 to any taxable year—

4 “(1) at the time of filing the return of the tax  
 5 imposed by chapter 1 for such taxable year, or

6 “(2) at any other time (after the time of filing  
 7 the return of the tax imposed by chapter 1 for such  
 8 taxable year) specified in regulations prescribed by  
 9 the Secretary.

10 Such designation shall be made in such manner as the  
 11 Secretary prescribes by regulations except that, if such  
 12 designation is made at the time of filing the return of the  
 13 tax imposed by chapter 1 for such taxable year, such des-  
 14 ignation shall be made either on the first page of the re-  
 15 turn or on the page bearing the taxpayer’s signature.”

16 (b) HOMELESS VETERANS ASSISTANCE FUND.—  
 17 Subchapter A of chapter 98 of such Code (relating to es-  
 18 tablishment of trust funds) is amended by adding at the  
 19 end the following new section:

20 **“SEC. 9511. HOMELESS VETERANS ASSISTANCE FUND.**

21 “(a) CREATION OF TRUST FUND.—There is estab-  
 22 lished in the Treasury of the United States a trust fund  
 23 to be known as the ‘Homeless Veterans Assistance Fund’,  
 24 consisting of such amounts as may be appropriated or

1 credited to such fund as provided in this section or section  
2 9602(b).

3 “(b) TRANSFERS TO TRUST FUND.—There are here-  
4 by appropriated to the Homeless Veterans Assistance  
5 Fund amounts equivalent to the amounts designated  
6 under section 6098.

7 “(c) EXPENDITURES.—Amounts in the Homeless  
8 Veterans Assistance Fund shall be available, as provided  
9 in appropriation Acts, only for the purpose of providing  
10 assistance to homeless veterans. Such amounts shall be  
11 used to supplement, not supplant, existing funding for  
12 such assistance.”

13 (c) CLERICAL AMENDMENTS.—

14 (1) The table of parts for subchapter A of chap-  
15 ter 61 of such Code is amended by adding at the  
16 end the following new item:

“PART IX. DESIGNATION OF INCOME TAX PAYMENTS TO HOMELESS  
VETERANS ASSISTANCE FUND.”

17 (2) The table of sections for subchapter A of  
18 chapter 98 of such Code is amended by adding at  
19 the end the following new item:

“Sec. 9511. Homeless Veterans Assistance Fund.”

20 (d) EFFECTIVE DATE.—The amendments made by  
21 this section shall apply to taxable years beginning after  
22 the date of the enactment of this Act.